

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On March 23, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 11631 (New Jersey Self-Insurers' Guaranty Association) ("Statement of Disputed Issues - New Jersey Self-Insurers' Guaranty Association") (Docket No. 19719) [a copy of which is attached hereto as Exhibit D]
- 2) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Claim Numbers 1294 and 1301 (Ohio Bureau of Workers' Compensation) ("Statement of Disputed Issues - Ohio Bureau of Workers' Compensation") (Docket No. 19720) [a copy of which is attached hereto as Exhibit E]

On March 23, 2010, I caused to be served the document listed below upon the party listed on Exhibit F hereto via overnight mail:

- 3) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 11631 (New Jersey Self-Insurers' Guaranty Association) ("Statement of Disputed Issues - New Jersey Self-Insurers' Guaranty Association") (Docket No. 19719) [a copy of which is attached hereto as Exhibit D]

On March 23, 2010, I caused to be served the document listed below (i) upon the party listed on Exhibit G hereto via overnight mail, and (ii) upon the parties listed on Exhibit H hereto via electronic notification:

- 4) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Claim Numbers 1294 and 1301 (Ohio Bureau of Workers' Compensation) ("Statement of Disputed Issues - Ohio Bureau of Workers' Compensation") (Docket No. 19720) [a copy of which is attached hereto as Exhibit E]

Dated: March 26, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 26th day of March, 2010, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Michelle Cruz

Commission Expires: 1/2/14

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Counsel to Rectel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143		Reorganized Debtors
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Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Gruber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-972-1677	Counsel to Hextel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	New York Attorney General's Office
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
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Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Reorganized Debtors

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Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Reorganized Debtors
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Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
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Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
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EXHIBIT B

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Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
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Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	sbetance@kcclc.com	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee

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New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	eugene.leff@oag.state.ny.us	State of New York; New York State Department of Environmental Conservation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork@sec.gov secbankruptcy@sec.gov	Securities and Exchange Commission
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Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	jcohen@stahlcowen.com tcornell@stahlcowen.com	Counsel to the Delphi Retiree Committee
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EXHIBIT D

Hearing Date: May 20, 2010
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOF OF CLAIM NUMBER 11631
(NEW JERSEY SELF-INSURERS' GUARANTY ASSOCIATION)

("STATEMENT OF DISPUTED ISSUES – NEW JERSEY SELF-
INSURERS' GUARANTY ASSOCIATION")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proof Of Claim Number 11631 (the "Statement Of Disputed Issues") filed by the New Jersey Self-Insurers Guaranty Association (the "Association") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.
2. On July 27, 2006, the Association filed proof of claim number 11631 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unliquidated priority claim for workers' compensation program-related payments (the "Claim").
3. On June 22, 2009, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirty-Fourth Omnibus Objection Pursuant to 11. U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182), seeking to

modify the amount and classification of the Proof of Claim to a general unsecured non-priority claim in the amount of \$0.00 against the estate of Delphi.

4. On July 15, 2009, the Association filed the Response of New Jersey Self-Insurers Guaranty Association (Claim No. 11631) To Debtors' Thirty-Fourth Omnibus Claims Objection To Claims (Docket No. 18304) (the "Response"), asserting the necessity of an actuarial adjustment to determine the projected liability for prepetition workers' compensation liabilities.

5. On March 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 11631 (New Jersey Self-Insurers' Guaranty Association) (Docket No. 19686), scheduling an evidentiary hearing on the merits of the Proof of Claim for May 20, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

Disputed Issues

A. The Proof Of Claim Asserts Liabilities Already Satisfied By The Association's Retention Of Collateral

6. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute that they owe any amount for the workers' compensation liabilities asserted in the Proof of Claim.

7. The Reorganized Debtors have retained Sedgwick Claims Management Services, Inc. ("Sedgwick"), a renowned provider of workers' compensation related services including claims adjustment and administration. Upon review of all pending workers' compensation claims against the Debtors in state of New Jersey, Sedgwick has determined that the Debtors' projected liability for the obligations set forth in the Proof of Claim is \$1,687,417.00 (the "Prepetition Projection"). In addition, Sedgwick has determined that the Debtors' projected

liability for New Jersey postpetition workers' compensation liabilities is \$371,028.00 (the "Postpetition Projection").

8. Prior to the Petition Date, as part of its efforts to satisfy certain requirements in order to self-insure for liabilities associated with work related accidents or occupational diseases, the Debtors provided the Association with a letter of credit in the amount of \$5,500,000.00 (the "Collateral") as security for the Debtors' obligations relating to workers' compensation benefits. As of March 17, 2010, CNA Surety Corporation, a third-party surety company, had withdrawn the entirety of the Collateral on the Association's behalf. The amount of this Collateral is not only sufficient to satisfy both the Prepetition Projection and the Postpetition Projection, but substantially exceeds the amount of such liabilities. The Proof of Claim should, therefore, be disallowed and expunged in its entirety.

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
March 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT E

Hearing Date: May 20, 2010
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOFS OF CLAIM NUMBERS 1294 AND 1301
(OHIO BUREAU OF WORKERS' COMPENSATION)

("STATEMENT OF DISPUTED ISSUES – OHIO BUREAU OF
WORKERS' COMPENSATION")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 1294 And 1301 (the "Statement Of Disputed Issues") filed by the Ohio Bureau of Workers' Compensation (the "Bureau") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.
2. On December 27, 2005, the Bureau filed proofs of claim number 1294 ("Claim 1294") and 1301 ("Claim 1301," and together with Claim 1294, the "Proofs of Claim") against Delphi. Claim 1294 asserts an unsecured priority claim in the amount of \$24,732,628.02 stemming from amounts allegedly owed in connection with workers' compensation premiums and Claim 1301 asserts an unsecured priority claim in the amount of \$39,610,402.53 stemming from amounts allegedly owed in connection with certain workers' compensation claims (together, the "Claim").
3. On June 22, 2009, the Debtors objected to the Proofs of Claim pursuant to the Debtors' Thirty-Fourth Omnibus Objection Pursuant to 11. U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A)

Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182), seeking to modify the classification of the Proofs of Claim to a general unsecured non-priority claim against the estate of Delphi.

4. On July 16, 2009, the Bureau filed the Ohio Bureau Of Workers' Compensation's Response To Debtors' Thirty-Fourth Omnibus Objection To Claims (Docket No. 18346) (the "Response"), asserting that the Proofs of Claim should be classified as priority claims.

5. On March 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1294 And 1301 (Ohio Bureau Of Workers' Compensation) (Docket No. 19687), scheduling an evidentiary hearing on the merits of the Proof of Claim for May 20, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

Disputed Issues

A. The Proofs of Claim Asserts Liabilities Already Satisfied By The Bureau's Retention Of Collateral

6. The Reorganized Debtors have reviewed the information attached to the Proofs of Claim and the Response and dispute that they owe any amount for the workers' compensation liabilities asserted in the Proofs of Claim.

7. The Reorganized Debtors have retained Sedgwick Claims Management Services, Inc. ("Sedgwick"), a renowned provider of workers' compensation related services including claims adjustment and administration. Upon review of all pending workers' compensation claims against the Debtors in state of Ohio, Sedgwick has determined that the

Debtors' projected liability for the obligations set forth in the Proofs of Claim is \$5,485,096.00 (the "Prepetition Projection").

8. Prior to the Petition Date, as part of its efforts to satisfy certain requirements in order to self-insure for liabilities associated with work related accidents or occupational diseases, the Debtors provided the Bureau with a letter of credit in the amount of \$7,496,000.00 (the "Collateral") as security for the Debtors' obligations relating to workers' compensation benefits. As of November 25, 2009, the Bureau had withdrawn the entirety of the Collateral. The amount of this Collateral substantially exceeds the amount of the Prepetition Projection. Moreover, to the extent that the Bureau has any valid administrative expense claims against the Debtors on account of workers' compensation obligations arising after the Petition Date that exceed the amount of the Collateral, such claims, if allowed, shall be paid pursuant to the terms of the Ohio workers' compensation statutes and regulations and as set forth in the Modified Plan and other applicable agreements. The Proofs of Claim should, therefore, be disallowed and expunged in their entirety.

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Reorganized Debtors' right to later identify

additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proofs of Claim in their entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
March 23, 2010

SKADDEN, ARPS, SLATE, MEAGHER
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Reorganized Debtors

EXHIBIT F

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EXHIBIT G

Company	Contact	Address1	Address2	City	State	Zip
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EXHIBIT H

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